

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

NEIL J. HANSEN,

Defendant.

Case No. 0:19-cv-1084

COMPLAINT

Plaintiff, the United States of America, for its complaint against Defendant Neil J. Hansen, alleges as follows:

1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments made against Defendant Neil Hansen for tax years 2005, 2006, 2007, and 2010.

2. This action has been requested and authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is brought at the direction of a delegate of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

Jurisdiction and Venue

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and

1396 because the taxpayer's liability for the taxes at issue accrued in this judicial district, the taxpayer filed his federal income tax return for tax year 2010 in this district, and a substantial portion of the events giving rise to this action occurred within this district.

Parties

5. Plaintiff is the United States of America.

6. Defendant Neil Hansen owns, and sometimes resides in, the real property at 49536 202nd Place, McGregor, Minnesota, and he is subject to the jurisdiction of this Court.

COUNT I: REDUCE TO JUDGMENT FEDERAL INCOME TAX ASSESSMENTS

7. The United States incorporates by reference the allegations in paragraphs 1 through 6 as if fully set forth herein.

8. Neil Hansen did not filed federal income tax returns for tax years 2005, 2006, and 2007, despite receiving sufficient income requiring him to do so.

9. Neil Hansen filed a federal income tax return for tax year 2010 reporting unpaid tax due.

10. On the dates below, a delegate of the Secretary of the Treasury made assessments against Neil Hansen for income taxes, interest, and penalties for tax years 2005, 2006, 2007, and 2010, as shown on the chart below. The chart also includes the unpaid balances of the liabilities, including statutory accrued interest and credits for any payments through March 1, 2019. Statutory interest continues

to accrue from that date.

Tax Period	Assessment Date	Assessed Tax	Assessed Penalties & Interest	Unpaid Balance as of March 1, 2019
2005	5/4/2009 6/22/2015	\$5,786.00	\$4,268.58 \$2,464.48	\$7,780.37
2006	5/4/2009 6/22/2015	\$9,996.00	\$5,713.51 \$4,836.04	\$23,886.83
2007	4/5/2010 6/22/2015	\$3,592.00	\$1,831.44 \$1,464.33	\$8,997.91
2010	4/29/2013 6/22/2015	\$623.00	\$254.83 \$129.60	\$1,130.59
TOTAL:				\$41,795.70

11. The IRS gave notice of the assessments described in paragraph 10, above, and demands for payment to Neil Hansen on or about the dates the assessments were made.

12. Notwithstanding the notices and demands for payment, Neil Hansen has failed to pay the assessed liabilities described above.

13. By reason of the foregoing, Neil Hansen is liable to the United States in the total amount of \$41,795.70 as of March 1, 2019, plus interest and other statutory additions to tax that continue to accrue as provided by law.

WHEREFORE, the United States respectfully requests that this Court enter judgment on Count I of this complaint as follows:

- (a) Judgment in favor of the United States and against Neil Hansen in the amount of \$41,795.70, plus interest and other statutory additions to tax that accrue since March 1, 2019, and will continue to accrue as provided by law

(b) That the Court award the United States its costs and such other relief
it deems just and proper.

Dated: April 22, 2019

Respectfully submitted,

ERICA H. MACDONALD
United States Attorney

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Principal Deputy Assistant Attorney
General, Tax Division

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